Government of Kerala
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GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. Ms. No. 84|81|TD. *Dated, Trivandrum, 5th October,* 1981.

S. R. O. No. 1144|81.— In exercise of the powers conferred by sub-section (3) of section 10 of the Kerala General Sales Tax Act, 1963 (15 of 1963), the Government of Kerala, having considered it necessary in the public interest so to do, hereby make the following amendment to their notification G. O. Ms. No. 77|81|TD dated the 31st August, 1981, published as S.R.O. No. 1021|81 in the Kerala Gazette Extraordinary No. 695 dated the 31st August, 1981, namely:—

AMENDMENT

In the said notification, for the words "purchase of cocoa pods and sale of cocoa beans," the words "purchase and sale of cocoa pods and cocoa beans" shall be substituted.

By order of the Governor,

N. KRISHNAN NAIR,
Special Secretary to Government.

Explanatory Note

(This does not form part of the notification but is intended to indicate the general purport).

By the notification S.R.O. No. 1021/81 Government have granted exemption in respect of the tax payable under the Kerala General Sales Tax Act, 1963 by the Central Arecanut Marketing and Processing Co-operative Society, Mangalore, and the Kerala State Co-operative Marketing Federation, Ernakulam, on their turnover relating to the purchase of cocoa pods and sale of cocoa beans in the State of Kerala. The Government consider that the exemption should be in respect of both the purchase and the sale of cocoa pods and cocoa beans in this State.

This notification is intended to achieve the above object.

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